

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1150	Cash in Transit to State Treasury	D		X	X		X				Shows cash disbursed (remitted) by the agency to the State Treasury but not yet credited to the appropriate account by SCO. After receiving notification by SCO that the cash has been deposited into the State Treasury and credited to the fund, the agency records a transaction to reduce the in-transit account balance.
1160	Cash in Agency Accounts--Banks/Savings and Loan Associations	D					X				Shows cash deposited in agency bank/savings and loan association accounts. Deposits may be made in bank/savings and loan association accounts only when specifically authorized by law or the Director of Finance.
1170	Cash in Agency Accounts with U.S. Treasury	D					X				Shows cash deposited in trust with the U. S. Treasury. <i>This account is not currently used in CALSTARS.</i>
1180	Cash with Fiscal Agents	D					X				Shows cash deposited with fiscal agents. Includes deposits made by the State Treasurer for redemption and interest payments on general obligation bonds. <i>This account is not currently used in CALSTARS.</i>
1190	Cash on Hand (in Agency)	D				X	X				During the fiscal year, shows cash or checks that are not normally deposited, such as bid deposits and partial or insufficient receipts which, if deposited, would prejudice the State's right to make further collections. At the end of the fiscal year an adjusting entry is made transferring to this account (1) from GLA 1110-General Cash, the undeposited receipts; (2) from GLA 1130-Revolving Fund Cash, the change and cash purchase funds and the undeposited receipts; and, (3) from other cash accounts, the undeposited receipts.
1210	Deposits in Surplus Money Investment Fund	D					X				Shows cash on deposit in the Surplus Money Investment Fund (SMIF) for interest revenue. SMIF moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit and bankers' acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in GLA 1400-Due From Other Funds or Appropriations.
1220	Repurchase Agreements	D					X				Shows investments in Repurchase Agreements.

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CURRENT ASSETS (Continued)											
1319	Accounts Receivable-- Other	D				X	X				Shows amounts due from private persons or organizations that are not applicable to any other general ledger receivable account. It is also used to record receivables applicable to reverted appropriations. This account may be used by agencies for other purposes only on written approval from the Department of Finance, Fiscal Systems and Consulting Unit.
1320	Accrued Interest Receivable	D				X	X				Shows accrued interest included in the purchase price of securities purchased between interest dates. The applicable portion of the first interest received on such securities is credited to this account rather than to an interest revenue account.
1330	Accounts Receivable-- Loans	D		X		X	X	X		X	Shows the current portion of long-term loans made to individuals or organizations. The noncurrent portion of these loans is shown in GLA 2110-Loans Receivable. "Current" is defined as within the current fiscal year. "Noncurrent" is some term longer than the current fiscal year. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table). This code must be the same as used with GLA 2110. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 133021190000 Loans Receivable--Other must be established to match: <i>nnnn</i> 211021190000 Loans Receivable--Other
1340	Accounts Receivable-- Audit Exceptions	D				X	X				Shows amounts due from non-governmental entities for audit exceptions that are recognized as valid accounts receivable. Audit exceptions due from other governments are accounted as GLA 1500-Due From Other Governments.
1351	Accounts Receivable Postponed Property Tax--Principal	D					X				Shows principal amounts due from private persons for property tax paid by the State on behalf of individuals. These receivables are secured by liens against real property. <i>This account is not currently used in CALSTARS.</i>
1352	Accounts Receivable Postponed Property Tax--Interest	D					X				Shows interest due from private persons on property tax payments made by the State. These receivables are secured by liens against real property. <i>This account is not currently used in CALSTARS.</i>

EXHIBIT V-1

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			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1590	Due From Other Governmental Entities		See GLA 1500								See GLA 1500. Use Subsidiary code 15900000 . Shows amounts due from other governmental entities (cities, counties and other special districts) under various legal and contractual provisions. It includes reimbursements, revenue, and abatements. At year-end this account shows: 1) accrued revenue, reimbursements and abatements; and 2) the <u>current</u> portion of long-term loans and advances. The current portion of Davis-Grunsky Act loans and water/beach erosion project advances are shown in this account.
1600	Provision for Deferred Receivables	C					X			Shows provision for receivables not collectible within one year. Also includes the offset to Accounts Receivables Cash Shortage and Accounts Receivable--Dishonored Checks. At year-end, agencies analyze their receivable balances and make an adjustment for the amounts to be deferred for financial statement purposes. See Volume 7, Chapter II, A-9, A-10 and A-12 Adjusting Entries, for more information. At year-end, GLA 1600 must be reported by Subsidiary code. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific receivable GLA involved in the transaction. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 1600 13190000 Accounts Receivable-Other. See Volume 7, Chapter III, section <i>Enter Subsidiaries for GLA 1390 and GLA 1600</i> , for more information.	
1710	Expense Advance	D				X	X			Shows cash disbursed out of the Office Revolving Fund (ORF) for payment of expenses other than travel or salary advances. During the year this account will only be used in the ORF (Fund 0998). At year-end, this account shows the advancing fund's outstanding advances for travel, salary and other expenses (refer to Volume 7, Chapter II, A-2 Adjusting Entry).	
1712	Travel Advances	D				X	X			Shows travel advances made to employees from the Office Revolving Fund (ORF). <i>This account is only used in the ORF (Fund 0998).</i>	

EXHIBIT V-1

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GLA	Title	D/ C	FILE SUPPORT								Description
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LONG TERM ASSETS (Continued)											
2034	Discounts on Mortgage Loans	C					X				Shows the unamortized discounts on mortgage loans purchased at less than face amount. The discount is amortized during the expected holding period of the mortgage loan. <i>This account is not currently used in CALSTARS.</i>
2040	Investment in Interfund Building and Construction Loans	D					X				Shows investments in state buildings and other state capital outlay projects. <i>This account is not currently used in CALSTARS.</i>
2050	Investment in Real Estate	D					X				Shows real estate investments held for the production of revenue. <i>This account is not currently used in CALSTARS.</i>
2055	Unapplied Investments-Mortgages	D					X				Shows mortgage investments held for the production of revenue. <i>This account is not currently used in CALSTARS.</i>
2060	Investment in Annuities	D					X			X	Shows investments in annuities.
2065	Investment in Investment Agreements	D					X			X	Shows investments in agreements. The Subsidiary code identifies the Bond Issue or investment agreement contract number.
2070	Investment in Financial Futures	D					X				Shows investments in financial futures. <i>This account is not currently used in CALSTARS.</i>
2090	Investments - Other	D					X			X	Shows other investments. The Subsidiary code identifies the company or plan.

EXHIBIT V-1

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			AL	AP	CC	D F	GL	GP	OP	SF	
FIXED ASSETS											
2310	Land	D					X				Shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency. Land assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts, typically Fund 0997 by Fund Detail. For Governmental Funds, the offset is GLA 5200-Investment in General Fixed Assets.
2321	Buildings	D					X				Shows the cost or appraised value of state-owned improvements (buildings and other structural improvements, and nonstructural improvements) under the jurisdiction of the particular agency.
2329	Accumulated Depreciation--Buildings	C					X				Shows accumulated depreciation on buildings. Used primarily by <i>Proprietary Funds</i> . This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2331	Improvements Other Than Buildings	D					X				Shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular agency. Examples of such improvements are roads, bridges, etc.
2332	Toll Highway Crossings	D					X				Shows the cost or appraised value of toll bridges, toll tunnels, and toll ferries as described in the Streets and Highways Code. This account may be used only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2333	Utility Plant In Service	D					X				Shows the capitalized cost of completed facilities included in the California Water Resources Development System. This account may be used only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2339	Accumulated Depreciation--Improvements Other Than Buildings	C					X				Shows Accumulated Depreciation on improvements other than buildings. Used primarily by Proprietary Funds. This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.

EXHIBIT V-1

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GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
FIXED ASSETS (Continued)											
2341	Equipment	D					X				Shows the cost or appraised value of state-owned equipment that is under the jurisdiction of the particular agency. Equipment assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts.
2349	Accumulated Depreciation—Equipment	C					X				Shows accumulated depreciation on equipment. This account is used primarily by <i>Proprietary Funds</i> . This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2350	Construction Work in Progress	D					X				Shows the amount expended on capital outlay projects that are not yet completed and, therefore, cannot be capitalized in the property accounts.
INTANGIBLE ASSETS											
2410	Intangible Assets	D					X				Shows the cost of State-owned intangible assets. Used primarily by Proprietary Funds. Intangible assets include copyrights and patents.
2490	Accumulated Amortization--Intangible Assets	C				X	X				Shows the accumulated amortization of intangible assets.
DEFERRED CHARGES AND OTHER ASSETS											
2600	Deferred Charges	D					X				Shows revolving fund disbursements to be charged to the succeeding fiscal year appropriation, as of June 30 each year. See Volume 7, Chapter II, <i>Year-end Adjusting Entries</i> section.
2710	Permanent Cash Revolving Fund	D					X				Shows permanent cash advances made to an agency from a fund. This is <u>not</u> an advance made from an appropriation.
2720	Securities and Other Property Held in Trust	D				X	X				Shows property other than cash held in trust by the agency. It includes securities held in trust such as bank passbook accounts or certificates of deposit to guarantee compliance with certain state requirements. It does <u>not</u> include surety bonds or other similar instruments. This account is used regardless of whether the agency or State Treasurer's Office holds the property for safekeeping.

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GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2730	Deposits in Condemnation Proceedings	D					X				Shows deposits in the Condemnation Deposits Fund and in courts pertaining to condemnation suits on which final settlement has not yet been made either from the Condemnation Deposits Fund or from other funds. These deposits are fully reserved in GLA 5390-Other Reserves. <i>This account is not currently used in CALSTARS.</i>
2740	Inventory of Surveyed Equipment	D				X	X				Shows the estimated sales value of surveyed property on hand at the end of any fiscal year that is budgeted for replacement during the next fiscal year. It is used only by funds which will purchase the asset in the new year. Receipts from the sale are abated to this fund for the fiscal year just ended (A-1 Entry).
2771	Veterans Farm and Home Construction Contracts Authorized--Unissued	D					X				Shows outstanding commitments for homes being constructed for veterans by contractors. This account balance is offset in GLA 2780-Provision For Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2772	Loans Authorized -- Unissued	D					X				Shows loans authorized but unissued. This account balance is offset in GLA 2780-Provision for Unissued Authorized Securities. It may be used only after receiving written approval from the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2773	Building Certificates Authorized-Unissued	D					X				Shows unissued certificates authorized pursuant to the State Building Construction Act of 1955. This account balance is fully offset in GLA 2780-Provision For Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2774	Bonds Authorized--Unissued	D				X	X				Shows bonds authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.
2775	Notes Authorized--Unissued	D					X				Shows notes authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2776	Commercial Paper Authorized--Unissued	D					X				Shows short-term debt instruments authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2780	Provision for Unissued Authorized Securities	C					X				Offsets GLAs 2771 through 2776.
2790	Other Assets	D					X			X	Shows assets not otherwise classified. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2800	Amount Available in Debt Service Funds	D					X				An account in the General Long-Term Debt Account Group that shows assets available for the retirement of general long-term debt. <i>This account is not currently used in CALSTARS.</i>
2910	Amount to be Provided for Retirement of General Obligation Long-Term Debt	D					X				An account in the General Long-Term Debt Account group that shows amounts to be provided from taxes or other general revenues to retire outstanding general obligation long-term debt.
2920	Amount to be Provided for Other Long-Term Debt	D					X				An account in the General Long-Term Debt Account Group that offsets certain other large long-term liabilities under special circumstances, usually where one fund records the liability but the obligation will be paid from the resources of another fund or from a future appropriation. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
CURRENT LIABILITIES											
3010	Accounts Payable	C				X	X				Shows amounts due to private persons or organizations for all outstanding obligations for goods and services received for which claims have not been filed with the SCO. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts. Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds or Appropriations (GLAs 3110 through 3120) or Due to Other Governments (GLAs 3210 through 3290).
3020	Claims Filed	C				X	X				Shows claims that have been filed with the SCO. The balance of this account is increased when claims are filed (TC 360) and is reduced when Notices of Claims Paid, Form CD-102, issued by the SCO, are posted.

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CURRENT LIABILITIES (Continued)											
3510	Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code 35100000 . Shows the liabilities for cash or other property held in Trust and Agency Funds for depositors, includes guarantee deposits.
3520	Project Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code 35200000 . Shows the liability of the Architecture Revolving Fund, State Highway Account, State Transportation Fund and Water Resources Revolving Fund for advance payments received from other funds for specific projects.
3610	Pooled Money Investment Account Loans Payable	C				X	X				Shows the balance of outstanding Pooled Money Investment Account Loans. This account is used primarily by agencies with Bond funds.
3710	Cash Overages	C					X				Shows cash overages not yet refunded to payers or applied as revenue.
3720	Unapplied Remittances	C					X				Shows remittances to the State Treasury not yet applied to Operating Revenue nor identified as overpayments. <i>This account is not currently used in CALSTARS.</i>
3730	Uncleared Collections	C				X	X				Shows collections deposited into the State Treasury but recorded in this account because the purpose is unknown. These collections must be reviewed to determine whether they should be applied as receipts or refunded to the payer.
3740	Overpayments Refundable to Employers	C					X				Shows the liability for refunds to employers. <i>This account is not currently used in CALSTARS.</i>
3750	Unapportioned Taxes	C					X				Shows apportionments due to other funds or local governments. <i>This account is not currently used in CALSTARS.</i>
3760	Accrued Leave Time	C				X	X				Shows the liability for vacation and compensatory time off earned but not taken. It is used in certain Trust and Agency Funds, certain Enterprise Funds, and other funds that accrue vacation and compensatory time off when earned or at the end of the fiscal year.

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			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM LIABILITIES (Continued)											
4700	Other Long-Term Liabilities	C					X				Shows long-term liabilities not otherwise classified.
FUND EQUITY											
5100	Capital Contributions	C					X			X	<p>A summary account of capital contributed to Proprietary and Fiduciary Funds (GLAs 5110 through 5190). In CALSTARS, capital contributions are shown in the GL File in this summary account.</p> <p>Transaction Codes that post to GLA 5100 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>510051100000 Contributions in Aid to Construction</p> <p><i>nnnn</i>510051200000 Contributions by Federal Grants</p> <p><i>nnnn</i>510051300000 Contributions by State Grants</p> <p><i>nnnn</i>510051900000 Other Contributions</p> <p>Refer to the following detail GLAs 5110 through 5190 for additional information. <i>This account is not currently used in CALSTARS.</i></p>
5110	Contributions in Aid to Construction	See GLA 5100								See GLA 5100. Use Subsidiary code 51100000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds in Aid to Construction. <i>This account is not currently used in CALSTARS.</i>	
5120	Contributions by Federal Grants	See GLA 5100								See GLA 5100. Use Subsidiary code 51200000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a federal grant. <i>This account is not currently used in CALSTARS.</i>	
5130	Contributions by State Grants	See GLA 5100								See GLA 5100. Use Subsidiary code 51300000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a state grant. <i>This account is not currently used in CALSTARS.</i>	

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BUDGETARY ACCOUNTS											
6110	Appropriations	C		X			X				Shows the authorization to make expenditures or incur commitments. This account is equivalent to the Controller's Appropriations account. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6120-Appropriations--Offset.
6120	Appropriations--Offset	D					X				Offsets GLA 6110-Appropriations.
6130	Allotments	C	X				X				Shows a part of an appropriation to be expended for a particular purpose. It is used by State agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6140-Allotments--Offset.
6140	Allotments--Offset	D					X				Offsets GLA 6130-Allotments.
6150	Encumbrances	D	X	X		X	X	X	X		Shows unliquidated encumbrances chargeable to appropriations or other budgetary authorizations. This account is offset by GLA 6155-Encumbrances--Offset.
6151	Allocated Encumbrances--Annual	D	X	X			X		X		Shows unliquidated encumbrances balance at year end that is allocated and chargeable to final appropriations or other budgetary authorizations. This account is offset by GLA 6156-Allocated Encumbrances--Offset. (Used for Year-end encumbrance allocation.)
6152	Start-of-Year Encumbrance	C		X			X				Shows the amount of unliquidated encumbrances allocated as of the previous year-end to final appropriations or other budgetary authorizations. This account is offset by GLA 6157-Start-of-Year Encumbrances--Offset.
6153	Reserve for Future Commitments	C		X			X				Shows the amount of encumbrances carried forward to the new appropriation year for continuing appropriations. This account is offset by GLA 6158-Reserve for Future Commitments--Offset.
6155	Encumbrances--Offset	C					X				Offsets GLA 6150-Encumbrances.
6156	Allocated Encumbrances--Offset - Annual	C					X				Offsets GLA 6151-Allocated Encumbrances--Annual.